



GREGORY J. SMITH
SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK
 1600 PACIFIC HIGHWAY, ROOM 103
 SAN DIEGO, CALIFORNIA 92101-2480
TELEPHONE (619) 531-5763



*For additional information and/or claim forms:
 Internet: <http://www.sdarcc.com>*

INSTRUCTIONS FOR FILING CLAIM FOR 2004 PROPERTY TAX EXEMPTION UNDER THE CEMETERY EXEMPTION PROVISIONS

FILING OF CLAIM

Claims for the cemetery exemption must be signed and filed **with the applicable Assessor**.

An officer or duly authorized representative of the organization owning the property must sign the claim.

The Assessor will supply claim forms. Additional Sections A and B or complete sets will be mailed upon request. Copy of the claim should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

Time for Filing

To receive the full exemption the claim must be filed each year on or before **February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between **February 16** of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

PREPARATION OF CLAIM

All claimants must execute the claim and, except where exemption is being claimed for inactive cemetery property, provide the property information requested in Section A. Only claimants organized for profit need complete Section B. **All questions must be answered.** If you do not answer all the questions, your claim may be denied. Leave no blanks; use "no", "none", or "not applicable" where needed.

If the entire property is not qualified, a partial exemption will be granted for any portion which satisfies the requirements.

Line 4, Fiscal Year

The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2004 would enter "2004-2005" on line four of the claim; a 2003-2004 entry on a claim filed in February 2004 would signify that a late claim was being filed for the preceding fiscal year.

Lines 5 and 6

Check the appropriate box to indicate whether or not the owner is organized or operates for profit. If organized as a nonprofit corporation, enter the date(s) of incorporation and any amendments of the articles of incorporation on line 6.

A nonprofit organization filing for the first time **must** attach a certified copy of the Articles of Incorporation or comparable instrument for unincorporated organizations, together with all amendments and revisions thereto. After the first filing, only subsequent amendments or revisions to the articles or comparable instrument need be submitted with each claim. Approval of your claim for cemetery exemption cannot be given if proper documents are not on file in the Assessor's office.

Line 8

Check the appropriate box and enter the Assessor's parcel number or legal description when required. If necessary, use the back of the claim for lengthy legal descriptions or attach an additional sheet. **This completes the claim for organizations claiming only total exemption of an inactive cemetery property** no portion of which is being leased, rented, or held for sale by the claimant. Claims for all other properties must include Section A.

SECTION A: INFORMATION CONCERNING THE PROPERTY

Except as indicated in the preceding paragraph, Section A is to be completed by profit-making and nonprofit cemetery organizations alike. A separate Section A must be completed and filed for each property for which total or partial exemption is sought. The information furnished must be restricted to the particular property. Give the exact name of the organization, address of the property, and the county of location.

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which exemption is sought should be listed. If more than one Section A is filed, each Section A should be numbered for convenient reference.

- Line 1.** List each parcel on which a portion of the operating cemetery is located. Enter the Assessor's parcel number(s) or legal description(s) in line 1A. Use additional sheets if necessary. Line 1B: Indicate the total area (in acres) of all parcels shown in line 1A. Line 1C: If the owner has recorded a "Declaration of Intention" or "Declaration of Dedication" of the property for which the exemption is claimed, or if cemetery zoning or a special use permit was granted for the property, check the appropriate box(es) and enter the corresponding date(s) or Recorder's reference(s). If dedication and zoning are not required, check the corresponding box and explain.
- Line 2.** Check the appropriate boxes to identify the owner and operator of the property and the classifications of property for which total or partial exemption is sought. If an organization or individual other than the claimant owns or operates the property, identify the organization or individual in the space provided.
- Line 3A.** If any portion of the property is rented, leased, or being used or operated by some other person or organization, copies of leases or agreements must be submitted. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.
- Line 3B.** If the answer is yes, attach a list that includes the name and address of the owner and the quantity and description of the property.
- Line 4.** Designate the exact acreage for each use. Report one combined figure for all building sites, other mausoleums, and columbariums, which must be shown separately. Report appurtenant walkways, gardens, and parking lots separately. Line 4B: Show all other uses of the property not listed in line 4A and the acreages devoted to such uses (e.g., 20 acres - orange grove). The total of the acreages reported in lines 4A and 4B must equal the total acres shown in line 1B.
- Line 5.** List all buildings and other improvements on the land, such as mausoleums, columbariums, chapels, corporation yard improvements, irrigation systems, mortuaries, and crematoriums. (Do not include landscaping). List separately any improvements used partially for exempt purposes and partially for taxable purposes. Use additional sheets if necessary. Column 5A: List the principal use of each. Column 5B: List all other uses of specific buildings and improvements. Enter "none" if there is no other use.
- Line 6.** List all personal property for which exemption is sought. Group items into broad categories such as cemetery maintenance tools and equipment, grave digging equipment, and office furniture. List separately any personal property used partially for exempt purposes and partially for taxable purposes. Column 6A: Indicate the principal use of the property (e.g., maintaining cemetery grounds). Column 6B: List any other uses (e.g., farming). Enter "none" if there is no other use. Leased personal property should be listed in the answer to line 3B.

SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS

Section B must be completed by all profit-making organizations (any claimant answering "yes" to question 5) seeking the cemetery exemption. List the owner's inventory of unsold burial sites and crypts as of 12:01 a.m., January 1. Include those acquired by the owner through trades or defaulted contracts as unsold.

Line 7. Report cemetery plots in terms of acreage devoted to such use. Land developed as burial sites which are either in use or being offered for both at-need and pre-need sales is to be reported separately from land designated and offered only for pre-need sales. Show (1) the total acreage, (2) the acreage sold, and (3) the unsold acreage for each category. In line 7A, report "developed" plots located in operating units of the cemetery in which burial activity takes place. Limit acreage shown in line 7B to plots in operating units of the cemetery which remain in an undeveloped or semi-developed state and in which no burial activity takes place. The total of the acreage reported in lines 7A and 7B should equal the total acreage on the first entry under line 4A.

Line 8. In line 8A and 8B show (1) the total number of crypts or niches, (2) the number sold, and (3) the inventory on hand. Do not report preconstruction sales if construction had not commenced prior to the lien date.

ADDITIONAL INFORMATION

Upon request, the owner and the operator must furnish additional information to the Assessor. The Assessor may institute an audit or verification of the operations of the claimant.



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CEMETERY EXEMPTION

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 3(g) OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 204 AND 256.5 OF THE REVENUE AND TAXATION CODE

(See also sections 251, 254, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

(Read instructions carefully before preparing affidavit and supporting schedules.)

states:

(Name of person making claim)

1. He/She is _____

(Title such as president, etc.)

2. of the _____

(Corporate name from articles if incorporated)

3. the mailing address of which is _____;

(Give complete address including zip code)

4. that this claim for cemetery exemption is made on behalf of this organization for the **2004 - 2005** fiscal year;

5. that the owner is organized (or operates) for profit: Yes ☐ No ☐

6. that the owner was incorporated as a non-profit corporation on _____;

(If applicable, enter dates of incorporation and amendments)

7. that to the extent described on the attached statements and documents:

- a. the property is used or held exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of such property or such dead; and
- b. the property is not used or held for profit;

8. that: (Check only one box unless claim covers both inactive and active cemeteries.)

- ☐ Exemption is claimed for the following described **inactive** property which constitutes and is used exclusively as a cemetery, no portion of which is being leased, rented, or held for sale by the claimant (enter the Assessor's parcel number or legal description): _____

If this box is checked and exemption is not claimed for other properties, Sections A and B need not be completed.

- ☐ Exemption is claimed for the cemetery properties described on the attached property information section(s).

FOR ASSESSOR'S USE ONLY

Received by _____

(Assessor's designee)

COUNTY OF SAN DIEGO

on _____

(Date)

Number of section As in claim _____

Whom should we contact during normal business hours for additional information?

Name _____

Address (street, city, state, zip code) _____

DAYTIME PHONE NUMBER including area code
 () _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE



This exemption claim is a public record and is subject to public inspection.

SECTION A OF CLAIM FOR CEMETERY EXEMPTION

(Claimants must complete separate copies of this section for each property for which exemption is sought.
Please read instructions before completing.)

Information for Property No. _____

Name of Organization _____

Address of this property _____

County of San Diego**1. PROPERTY DESCRIPTION****1A. Description:** Assessor's parcel number or legal description

1C. Dedication and Zoning:

Declaration of Dedication

☐ Recorded: _____

Declaration of Intention

☐ Recorded: _____

Zoning or Cemetery Use Permit

☐ Granted on: _____

Dedication or zoning not required

☐ because _____**1B. Area:** _____ Total Acres _____**2. Owner and operator** (Carefully check applicable boxes):

Claimant is: owner and operator ☐ owner only ☐ operator only of the cemetery and claims exemption on the ☐ land ☐ buildings and other improvements ☐ and personal property listed herein. List the name of any organization which owns or operates the property other than the claimant: _____

3A. Leased or rented to others:

Is any portion of the property described above rented, leased, or being used or operated by some other person or organization?

☐ Yes ☐ No If **yes**, describe that portion and its use, and attach a copy of the lease (rental) agreement: _____To your knowledge, are any plots, niches, or crypts within the property being held for profit by others? ☐ Yes ☐ No**3B. Is any equipment or other property at this location being leased, rented, or consigned from someone else?** ☐ Yes ☐ NoIf **yes**, so state and attach a list that includes the name and address of the owner and the quantity and description of the property.

Property so listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.

4. LAND USE**4A. Cemetery and related uses:**

_____ acres - burial sites in use or offered for sale

_____ acres - walkways and garden areas

_____ acres - developed roads and parking areas

_____ acres - mausoleum and columbarium sites

_____ acres - used for other building sites

_____ acres - all other cemetery uses

4B. Noncemetery uses (show all uses of the property not listed in 4A):

_____ acres - used for other purposes _____

_____ acres - not developed (unused)

_____ Total acres of parcel

NOTE: Total of 4A and 4B must equal total area reported in 1B.**5. Buildings and Improvements**

Building No. or Name

5A. Principal Use

5B. Other Use or Uses:

6. Personal Property

Description

6A. Principal Use

6B. Other Use or Uses:

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SECTION B OF CLAIM FOR CEMETERY EXEMPTION

*(This section must be completed by profit-making organizations.
 Nonprofit claimants need not answer the following questions.)*

INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS

(Please read instructions before completing.)

7. Cemetery Plot	TOTAL ACRES	ACRES SOLD	UNSOLD INVENTORY
7A. Developed burial sites	_____	_____	_____
7B. Offered for pre-need sales only	_____	_____	_____

8. Crypts and Niches:

(Do not include preconstruction sales of crypts or niches if construction had not commenced prior to the lien date.)

8A. Mausoleums	TOTAL NUMBER	NUMBER SOLD	UNSOLD INVENTORY
Indoor Crypts (<i>Spaces</i>)	_____	_____	_____
Outdoor Crypts (<i>Spaces</i>)	_____	_____	_____
Niches	_____	_____	_____
8B. Columbariums			
Niches	_____	_____	_____

Alternate Question 8

- 8. Crypts and Niches:** In lines 8A and 8B below, show: (1) the total cubic feet of crypts or niches, (2) the cubic feet sold, and (3) the inventory on hand (cubic feet unsold). *Do not report preconstruction sales if construction had not commenced prior to the lien date.*

8A. Mausoleums	TOTAL CU. FEET	CU. FEET SOLD	UNSOLD INVENTORY
Indoor Crypts	_____	_____	_____
Outdoor Crypts	_____	_____	_____
Niches	_____	_____	_____
8B. Columbariums			
Niches	_____	_____	_____